

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

ALFONSO VARELA and
SANDRA SANTA MARIA VARELA

Plaintiffs,

v.

UNITED STATES OF AMERICA

Defendant.

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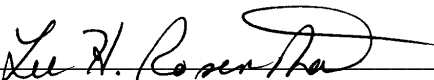
CIVIL ACTION NO. H-07-0343

ORDER

This court dismissed this case for lack of subject-matter jurisdiction on June 1, 2011. (Docket Entry No. 46). The Varelas moved to vacate the judgment because this court did not consider their claim for a refund of penalty interest assessed under 26 U.S.C. § 6621(c). (Docket Entry No. 47). Neither this court's memorandum and opinion nor the cross-motions for summary judgment addressed the § 6621(c) refund claim. The Varelas' motion to vacate the judgment is granted and the order of dismissal is vacated.

The parties must propose a motion and briefing schedule to resolve this remaining issue no later than July 15, 2011.

SIGNED on June 30, 2011, at Houston, Texas.



Lee H. Rosenthal
United States District Judge